

## INDEX TO VOLUME LXII, 2009

---

Aim, James, and Mohammad Yunus Spatiality and Persistence in U.S. Individual Income Tax Compliance	101
Allgood, Sam Charity, Impure Altruism, and Marginal Redistributions of Income	219
Auten, Gerald, and Geoffrey Gee Income Mobility in the United States: New Evidence from Income Tax Data	301
Babiarz, Patryk, and Tansel Yilmazer The Impact of College Financial Aid Rules on Household Portfolio Choice	635
Bird, Richard M. See Smart, Michael	591
Brady, Peter J. What Does the Market Crash Mean for the Ability of 401(k) Plans to Provide Retirement Income?	455
Bradbury, Katharine, and Bo Zhao Measuring Non-School Fiscal Disparities among Municipalities	25
Burtraw, Dallas, Richard Sweeney, and Margaret Walls The Incidence of U.S. Climate Policy: Alternative Uses of Revenues from a Cap-and-Trade Auction	497
Carroll, Robert, and Phillip Swagel The Intersection of Tax and Health Care Policy	563
Clark, Robert L., and John Sabelhaus How Will the Stock Market Crash Affect the Choice of Pension Plans?	477
Clausing, Kimberly A. Multinational Firm Tax Avoidance and Tax Policy	703
Congdon, William J., Jeffrey R. Kling, and Sendhil Mullainathan Behavioral Economics and Tax Policy	375
Couglin, Cletus C. See Garrett, Thomas A.	77
Dahl, Molly, Thomas DeLeire, and Jonathan Schwabish Stepping Stone or Dead End? The Effect of the EITC on Earnings Growth	329
DeLeire, Thomas See Dahl, Molly	329
Desai Mihir A., and Dhammadika Dharmapala Earnings Management, Corporate Tax Shelters, and Book-Tax Alignment	169
Devereux, Michael P., and Clemens Fuest Is the Corporation Tax an Effective Automatic Stabilizer?	429
Dhammadika, Dhammadika See Desai, Mihir A.	169

Dinan, Terry M.	
Reducing Greenhouse Gas Emissions with a Tax or a Cap: Implications for Efficiency and Cost Effectiveness	535
Dokko, Jane K.	
Does the NEA Crowd Out Private Charitable Contributions to the Arts?	57
Even, William E., and David A. Macpherson	
Managing Risk Caused by Pension Investments in Company Stock	439
Fuest, Clemens	
See Devereux, Michael P.	429
Garrett, Thomas A., and Cletus C. Couglan	
Inter-Temporal Differences in the Income Elasticity of Demand for Lottery Tickets	77
Gee, Geoffrey	
See Auten, Gerald	301
Graham, John R., and Hyunseob Kim	
The Effects of the Length of the Tax-Loss Carryback Period on Tax Receipts and Corporate Marginal Tax Rates	413
Gramlich, Jeffrey	
See Gupta, Sanjay	237
Gravelle, Jane G.	
Tax Havens: International Tax Avoidance and Evasion	727
Gupta, Sanjay, Jared Moore, Jeffrey Gramlich, and Mary Ann Hofmann	
Empirical Evidence on the Revenue Effects of State Corporate Income Tax Policies	237
Hanlon, Michelle, and Edward L. Maydew	
Book-Tax Conformity: Implications for Multinational Firms	127
Hanson, Andrew, and Ryan Sullivan	
The Incidence of Tobacco Taxation: Evidence from Geographic Micro-Level Data	677
Hanak, Ellen	
State Infrastructure Spending and the Federal Stimulus Package	573
Hirasuna, Donald P., and Thomas F. Stinson	
Minnesota's Earned Income Credit Program: Utilization by Current and Former Welfare Households and the Impact of Policy Parameters	269
Hofmann, Mary Ann	
See Gupta, Sanjay	237
Kim, Hyunseob	
See Graham, John R.	413
Kling, Jeffrey R.	
See Congdon, William J.	375
LaLumia, Sara	
The Earned Income Tax Credit and Reported Self-Employment Income	191
Li, Oliver Zhen, and David P. Weber	
Taxes and Ex-Dividend Day Returns: Evidence from REITs	657
Macpherson, David A.	
See Even, William E.	439

Maydew, Edward L. See Hanlon, Michelle	127
Metcalf, Gilbert E. Tax Policies for Low-Carbon Technologies	519
Mullainathan, Sendhil See Congdon, William J.	375
Moore, Jared See Gupta, Sanjay	237
Nicodème, Gaëtan On Recent Developments in Fighting Harmful Tax Practices	755
Overesch, Michael The Effects of Multinationals' Profit Shifting Activities on Real Investments	5
Parry, Ian W. H. See West, Sarah E.	611
Pauly, Mark V. Limiting the Tax Exclusion for Employment-based Health Insurance: Are Improved Equity and Efficiency Enough?	555
Sabelhaus, John, and Jae Song Earnings Volatility Across Groups and Time	347
Sabelhaus, John See Clark, Robert L.	477
Shapiro, Daniel Internationalization of Income Measures and the U.S. Book-Tax Relationship	155
Stinson, Thomas F. See Hirasuna, Donald P.	269
Schwabish, Jonathan See Dahl, Molly	329
Siemrod, Joel Lessons for Tax Policy in the Great Recession	387
Smart, Michael, and Richard M. Bird The Impact on Investment of Replacing a Retail Sales Tax with a Value-Added Tax: Evidence from Canadian Experience	591
Song, Jae See Sabelhaus, John	347
Sullivan, Ryan See Hanson, Andrew	677
Swagel, Phillip See Carroll, Robert	563
Sweeney, Richard See Burtraw, Dallas	497
Viard, Alan D. Two Cheers for Corporate Tax Base Broadening	399

Viard, Alan D.	
Book Review: <i>Institutional Foundations of Public Finance: Economic and Legal Perspectives</i> , edited by Alan J. Auerbach and Daniel N. Shaviro	367
Walls, Margaret	
See Burtraw, Dallas	497
Weber, David P.	
See Li, Oliver Zhen	657
West, Sarah E., and Ian W. H. Parry	
Alcohol-Leisure Complementarity: Empirical Estimates and Implications for Tax Policy	611
Yilmazer, Tansel	
See Babiarz, Patryk	635
Yunus, Mohammad	
See Alm, James	101
Zhao, Bo	
See Bradbury, Katharine	25

